UNITED
NATIONS

A

General Assembly

Distr.
GENERAL

A/RES/45/265
30 May 1991

Forty-fifth session
Agenda item 132

RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/45/1014)]

45/265. Financing of the United Nations Transition Assistance Group

The General Assembly,

Recalling its resolution 43/232 of 1 March 1989,

Bearing in mind Security Council resolution 435 (1978) of 29 September 1978, by which the Council established the United Nations Transition Assistance Group for a period of up to twelve months, as well as Council resolutions 629 (1989) of 16 January 1989 and 632 (1989) of 16 February 1989,

Having considered the report of the Secretary-General on the financing of the United Nations Transition Assistance Group 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Recalling that the amount of 409,555,646 United States dollars was assessed on Member States for the Group,

Bearing in mind that assessed contributions remain uncollected,

Noting with appreciation that voluntary contributions in cash and in kind have been made to the Group by certain Governments,

---

1/ A/45/997 and Corr.1.

2/ A/45/1003.

Recognizing that the situation in which a peace-keeping operation has terminated with resources in excess of net estimated revised costs is unprecedented,

1. Takes note of the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions; 2/

2. Notes that the net estimated cost of the United Nations Transition Assistance Group to Member States has been revised to 345,314,701 dollars and that the financial obligations of Member States to the Group shall be adjusted accordingly;

3. Decides that the Member States whose payments to the Group exceed their adjusted financial obligations shall be credited in full with the difference;

4. Notes that the United Nations has been called upon to launch new peace-keeping operations and that significant obligations will result for Member States;

5. Invites Member States to consider the utilization of the credits due to them to be set off against their assessed contributions for other United Nations peace-keeping operations in accordance with the Financial Regulations and Rules of the United Nations;

6. Requests the Board of Auditors to take the measures necessary to expedite the audit of the Special Account for the United Nations Transition Assistance Group and submit its findings to the General Assembly at its forty-sixth session;

7. Requests the Advisory Committee, on receipt of the special audit requested in paragraph 6 of the present resolution, to make appropriate recommendations regarding the Special Account, taking into consideration interest earnings of the Special Account;

8. Takes note of the proposal of the Secretary-General that the shortfall of 3,336,000 dollars for funding the repatriation of some 45,000 Namibians by the Office of the United Nations High Commissioner for Refugees be charged to the Special Account;

9. Notes that the unencumbered balance shown in annex VI to the report of the Secretary-General 1/ does not include the reported shortfall in the funding for the repatriation of Namibian refugees;

10. Invites the Secretary-General to renew his appeal to Governments to meet this reported shortfall, and requests the Secretary-General to submit a report on this issue, through the Advisory Committee, to the General Assembly at its forty-sixth session;

11. Concurs with the observations and recommendations of the Advisory Committee contained in paragraph 8 of its report and approves the special arrangements for the Group with regard to the application of article IV of the Financial Regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Group shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution;

12. Urges those Member States that are still in arrears to make every effort to pay their assessed contributions to the Group.

76th plenary meeting
17 May 1991

ANNEX

Special arrangements with regard to the application of article IV of the Financial Regulations of the United Nations

1. At the end of the twelve-month period provided in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account until payment is effected;

2. (a) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received shall remain valid for an additional period of four years following the end of the twelve-month period provided for in regulation 4.3;

(b) Claims received during this four-year period shall be treated as provided under paragraph 1 of the present annex, if appropriate;

(c) At the end of the additional four-year period any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.